

STATE OF DELAWARE

Department of Finance

DIVISION OF REVENUE

TECHNICAL INFORMATION MEMORANDUM (81-1) January 2, 1981

SUBJECT: Resident Individual Income Tax Return Instructions for 1980 (Form 200)

The Instructions for the 1980 Resident Form 200 contain four technical errors which should be corrected as follows:

1. Page 4 of Instruction Booklet: Line 24 - State Income Tax

Enter the amount of Delaware state income taxes claimed in your Federal itemized deductions. Also, include on Line 24, income taxes paid to any other state and which are included in your Federal itemized deductions, for which you have claimed a credit on Page 1, Line 10, of your Delaware return.

2. Page 5 of Instruction Booklet: Line 15 - Balance Due

If your Delaware tax (Line 9) is greater than your total payments and credits (Line 14), determine the difference and enter the balance due on Line 15 and also on Line 17. If the balance due is \$1.00 or more, pay it in full with your return.

NOTE: For separate combined returns enter Balance Due for the wife in Column A and for the husband in Column B on Line 15.

3. Page 5 of Instruction Booklet: Line 16 - Refund

If your total payments and credits (Line 14) are greater than your Delaware tax (Line 9), determine the difference and enter on Line 16.

NOTE: For separate combined returns enter any Overpayment for the wife in Column A and for the husband in Column B on Line 16.

4. Page 5 of Instruction Booklet: Line 18 - Net Refund

If you are filing separate combined returns and both spouses show an overpayment on Line 16, add both amounts and enter the overpayment on Line 18. If one spouse shows a balance due on Line 15 and the other an overpayment on Line 16 and the net of these two amounts is an overpayment enter the net overpayment on Line 18.

The specific changes required are underlined in the text above.